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JAN 18 2005

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

ATTY.'S DOCKET: IIDA =20

In re Application of:)	Art Unit: 1617
)	
Yoshimitsu IIDA et al)	Examiner: E. Webman
)	
Appln. No.: 10/069,755)	Washington, D.C.
)	
Nationalized: 28 February 2002)	Confirmation No. 3713
)	
I.A. No.: PCT/JP00/05922)	
I.A. Date: 31 August 2000)	
)	
For: SOFT CAPSULE FORMULATIONS)	January 18, 2005
		Via Telefacsimile

FURTHER AMENDMENT AND REMARKS

Honorable Commissioner for Patents
U.S. Patent and Trademark Office
Customer Service Window
Randolph Building, Mail Stop Amendment
401 Dulany Street
Alexandria, VA 22314

Sir:

Based on a recent telephone conference with the
examiner in charge, Mr. Webman, please further amend as
follows:

Amendments to the Claims are reflected in the listing of
claims which begins on page 2 of this paper.

Remarks begin on page 6 of this paper.